

# IDAHO FUELS TAX REFUND WORKSHEET

## INTRASTATE MOTOR VEHICLES

Name / DBA

SSN / EIN

You may use this worksheet to calculate your refund of the special fuels tax if you use **special fuels in:**

- 1) Motor vehicles on nontaxable roads
- 2) A motor vehicle's power-take-off unit

**FUEL TAX TYPE (check one):**

- ☐ DIESEL  
☐ PROPANE  
☐ NATURAL GAS

	CALCULATED MPG	STANDARD OR STATUTORY MPG
1. Total miles .....		
2. Total Fuel Consumed .....		
3. Less: Fuel Used In Off-loading Allowance (see below ) .....		
4. Net Gallons Consumed .....		
5. Calculated, Standard or Statutory MPG .....		
6. Total Taxable Miles .....		
7. Total Gallons of Fuel Used on Taxable Roads ..		
8. Tax Paid Gallons .....		
9. Nontaxable Gallons .....		

### INTRASTATE MOTOR VEHICLE OFF-LOADING ALLOWANCE CALCULATION

1. Number of units\* used in off-loading process ..... \_\_\_\_\_
2. Credit allowed per unit (See Idaho Motor Fuels Tax Rules) ..... \_\_\_\_\_
3. Gallons used in off-loading process (Multiply line 1 by line 2) ..... \_\_\_\_\_  
 (Carry to line 3 of Idaho Fuels Tax Refund Worksheet, Form 75-IMV)

**OR**

1. Number of gallons placed into the fuel supply tank (from line 2 of the Idaho Fuels Tax Refund Worksheet) ..... \_\_\_\_\_
2. Tax Commission approved off-loading percentage ..... \_\_\_\_\_
3. Gallons used in off-loading process (Multiply line 1 by line 2) ..... \_\_\_\_\_  
 (Carry to line 3 of Idaho Fuels Tax Refund Worksheet, Form 75-IMV)

\*Units may include hours, gallons, tons, or yards as specified in the Idaho Motor Fuels Tax Rules for each allowance. Use separate worksheet for each process that has a different unit of measure.

## General Instructions for Idaho Form 75-IMV

### WHO MAY FILE

This form may be used by a person or entity who operates intrastate motor vehicles of any gross vehicle weight and/or interstate motor vehicles which have gross vehicle weights of 26,000 pounds or less that are not required to be licensed under the International Fuel Tax Agreement (IFTA) and use Idaho **tax-paid** special fuels (undyed diesel, propane, or natural gas) from the main supply tank of the motor vehicle for nontaxable uses. Nontaxable uses of Idaho tax-paid special fuels drawn from a motor vehicle's main supply tank include operating the motor vehicle's power-take-off (PTO) equipment and/or operating the motor vehicle on nontaxable roads.

To compute your nontaxable gallons you can use one of two methods:

A **Calculated MPG** is used if the consumer does not qualify to use a standard or statutory MPG or the consumer's calculated MPG is greater than the standard or statutory MPG. The following records must be maintained to support your calculated mpg:

- 1) Total miles;
- 2) Tax-paid fuel purchases;
- 3) Taxable miles;
- 4) Gallons used by power-take-off unit.

OR

A **Standard MPG** may be used by carriers in specific industries. Refer to the table that follows.

STANDARD ON-ROAD MPG FOR:	
Logging	4.3 MPG
Agriculture	4.5 MPG
Sand, Gravel, and Rock Hauling	4.0 MPG
Construction	4.4 MPG

The records required when using a standard mpg are:

- 1) Taxable road miles;
- 2) Tax-paid fuel purchases.

OR

A **Statutory MPG** may be used in the event that the special fuels consumer fails to keep sufficiently detailed records to determine a calculated MPG. The following MPGs for each vehicle weight may be used.

VEHICLES GROSS REGISTERED WEIGHT	STATUTORY MILES PER GALLON
over 40,000 lbs	4.00 MPG
26,001-40,000	5.50 MPG
12,001-26,000	7.00 MPG
6,001-12,000 lbs.	10.00 MPG
6,000 lbs. or less	16.00 MPG

Whichever method is used, complete the calculation using the corresponding column on this worksheet.

**NONTAXABLE MILES DEFINITION:** In general, miles driven on public roads which are constructed with concrete, asphalt, gravel, composition, dirt, or other surfaces are taxable miles for fuels tax purposes. However, miles driven on roads which are not open to the public, not maintained by a governmental entity, located on private property and maintained by the property owner, located on a construction site or defined in Idaho Motor Fuels Tax Administrative Rule 290.02.b. are considered nontaxable miles and the person operating the motor vehicle on these roads may be eligible for a special fuels tax refund.

## Specific Instructions for lines not fully explained on the form

### CALCULATED MPG

Line 1. Enter total miles driven everywhere by motor vehicles which have nontaxable uses of fuel.

Line 2. Enter the number of gallons consumed. Fuel is consumed when it is placed into the fuel supply tank of the motor vehicle.

Line 3. Enter the number of gallons used by off-loading (power-take-off) equipment from the Non-IFTA Off-loading Allowance Calculation.

Line 4. Subtract line 3 from line 2.

Line 5. Divide line 1 by line 4. (Round to two decimal places.)

Line 6. Enter the number of miles subject to fuels tax.

Line 7. Divide line 6 by line 5. (Round to nearest whole gallon.)

Line 8. Enter the number of gallons of Idaho tax-paid fuel placed in the supply tank(s) of the motor vehicle(s). (Round to nearest whole gallon.)

Line 9. Subtract line 7 from line 8. Carry the result to Section III, line 1 of Form 75 under the appropriate fuel type.

### STANDARD OR STATUTORY MPG

Line 5. Enter the "standard on-road mpg" for your industry or statutory MPG for your weight class from the appropriate box above.

Lines 6 - 9. Follow the instructions for the "calculated mpg".